

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE EIGHTEENTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

-
WRIT PETITION No.7745 of 2007

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Between:

M/S.Soft Foam Industries (P) Ltd,
Hyderabad.

..... PETITIONER

and

1.The Additional Commissioner of Commercial Taxes,
(C.T.) (Legal), Second Floor, CT Building, M.J.Road,
Nampally, Hyderabad and another.

.....RESPONDENTS

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The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

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Writ Petition No.7745 of 2007

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Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

The grievance of the petitioner is that a similar issue was pending adjudication before the Tribunal, when a notice for revision was issued to him by the first respondent-revisional authority for the same assessment year. Petitioner filed his objections and contested before the first

respondent-revisional authority that same issue was pending before the Tribunal in his own case, therefore, the matter should be deferred in view of the mandate of Section 20(2-A) of the Andhra Pradesh General Sales Tax Act, 1957. The first respondent-revisional authority did not consider this argument at all and passed the impugned order. Hence, the present Writ Petition.

Counter has been filed and we have heard the learned Counsel for the petitioner.

The issue before the first respondent-revisional authority was whether the petitioner was liable to pay interest on certain liability or not. The same issue is pending adjudication before the Tribunal in T.A.No.1020 of 2003. In a case reported in ***Indo National Limited vs. Commissioner of Commercial Taxes, A.P., Hyderabad***^[1], a Full Bench of this Court has already held that Section 20(2-A) was mandatory provision and it had to be followed.

Therefore, we allow the Writ Petition, set aside the impugned order dated 09-02-2007 passed by the first respondent-revisional authority and direct that the matter be kept pending by the first respondent-revisional authority till T.A.No.1020 of 2003 pending before the Tribunal is decided. However, during pendency of T.A.No.1020 of 2003 before the Tribunal if the period of limitation expires,

the petitioner shall not be entitled to claim benefit on that ground. Irrespective of the period of limitation, the first respondent-revisional authority shall be at liberty to decide the matter on merits after T.A.No.1020 of 2003 is decided by the Tribunal.

J)
18th June, 2007

(Bilal Nazki,

(S.Ananda

Reddy, J)

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[\[1\]](#) [2004] 136 STC 586 (A.P)